

**SUPPLEMENTARY INSTRUCTIONS FOR DELAWARE CITIES AND TOWNS
2013 SURVEY OF LOCAL GOVERNMENT FINANCES****AGENCY REPORTING**

Include in this report the transactions of the following agencies:

Business improvement districts
Parking authorities
Special development districts
Slum clearance and redevelopment authorities
Water and/or sewer authorities

SPECIAL NOTE:**Exclude**

- Transactions of city school districts in this report
- Transactions of drainage districts and drainage ditches, housing authorities, and parks districts in New Castle County

PART 3 - EXPENDITURES**11. Personnel expenditures****Include**

- Salaries and wages for all employees, full- and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage